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Samsung Semiconductor, Inc.*

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re: : Chapter 11  
: :  
Silicon Graphics, Inc., *et al*, : Case No. 06-10977 (BRL)  
: :  
Debtors. : (Jointly Administered)  
: :  
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**STATEMENT OF ISSUE AND DESIGNATION OF RECORD ON APPEAL**

Pursuant to Rule 8006 of the Federal Rules of Bankruptcy Procedure and the Local Rules for the United States Bankruptcy Court, Southern District of New York, and with respect to the Notice of Appeal, filed December 10, 2007, and docketed as No. 917, Samsung Electronics, Co. Ltd. and Samsung Semiconductor, Inc., (collectively "Samsung") file this Statement of Issues on Appeal and the Designation of Items to be Included in the Record on Appeal from the Order of the Court, docketed as No. 915, on November 29, 2007, approving the Amended Stipulation, Agreement and Order Between Debtors and Trustee of the DRAM Claims Liquidation Trust Clarifying Extent of Assignment of Claims Pursuant to Confirmation Order and Trust Agreement (the "Amended Stipulation").

### STATEMENT OF ISSUE ON APPEAL

1. Did the Bankruptcy Court err in approving the Amended Stipulation which resulted in all claims arising from purchases of DRAM, regardless of when those claims arose, being assigned to a trust in direct contravention of the Plan of Reorganization and related operative documents, which specifically limit assignment to claims "arising out of the purchase of [DRAM] between April 1999 and June 2002"?

### DESIGNATION OF ITEMS TO BE INCLUDED IN THE RECORD ON APPEAL

1. Notice of Presentment of *Stipulation, Agreement and Order Between Debtors and Trustee of the DRAM Claims Liquidation Trust Clarifying Extent of Assignment of Claims Pursuant to Confirmation Order and Trust Agreement*, filed 9/17/2007. [Docketed as No. 902].
2. Objection of *Samsung Electronics Co., Ltd and Samsung Semiconductor, Inc. to Debtors' Presentment of Stipulation, Agreement and Order Between Debtors and Trustee of the DRAM Claims Liquidation Trust*, along with Exhibits, filed 9/26/2007. [Docketed as No. 906].
3. Reply to Motion *Reorganized Debtors' Reply to Objection of Samsung Electronics Co., Ltd. and Samsung Semiconductor, Inc. to Reorganized Debtors' Presentment of Stipulation, Agreement and Order Between Debtors and Trustee of the DRAM Claims Liquidation Trust*, along with Exhibits, filed 10/25/2007. [Docketed as No. 909].
4. Objection *Further Objection of Samsung Electronics Co., Ltd and Samsung Semiconductor, Inc. To Debtors' Presentment of Stipulation, Agreement and Order Between Debtors and Trustee of the Dram Claims Liquidation Trust*, filed 11/27/2007. [Docketed as No. 913].
5. Amended So Ordered Stipulation signed on 11/29/2007 Between Debtors and Trustee of the DRAM Claims Liquidation Trust Clarifying Extent of Assignment of Claims Pursuant to Confirmation Order and Trust Agreement, filed 11/29/2007. [Docketed as No. 915].
6. Transcript *Of Hearing Held On November 29, 2007, Re: Objection By Samsung Electronics On Notice Of Presentment For Stipulation Of The D-Ram Claims Liquidating Trust Clarifying Extent of Assignment Of Claims*, filed on 12/4/2007. [Docketed as No. 919].

7. Notice of Appeal, filed 12/10/2007. [Docketed as No. 917].
8. Civil Cover Sheet from U.S. District Court, filed 12/10/2007. [Docketed as No. 918].

Dated: December 20, 2007  
New York, New York

SHEPPARD, MULLIN, RICHTER & HAMPTON LLP

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